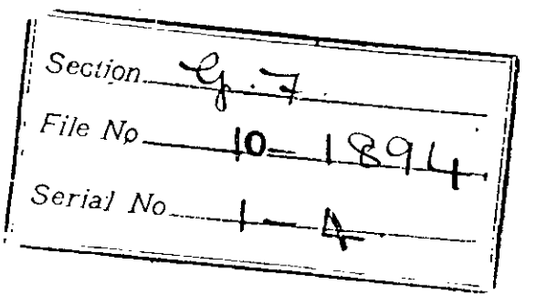

Alteration of the heading in the memorandum of the Mysore finances from 1881-82 to 1893-94.

PSO

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GOVERNMENT OF MYSORE

Memorandum.

System Procedure of account audit and Control.

It was only in 1863 that a regular system of accounts and audit was for the first time introduced into this Province, under the direction of Mr Hudson, who was appointed Deputy Accountant General in that year.

2 The procedure in the District and Taluk Treasuries was regulated by the Circular orders issued by the Local Deputy Accountant General based upon the rules then observed in the North-Western Provinces, and upon the Circular orders received from time to time from the Comptroller General, Calcutta.

3 Since 1878 when the System of Civil accounts was Codified for British India and up to date the British Civil Account Code as modified from time to time by the lists of corrections issued by the Comptroller General, Calcutta and the Mysore Service Regulations, (which is only an another Edition of the British Service Regulations simplified

*: The Rendition was in march 1881. by

2

5

simplified to suit the requirements of this Province and introduced in 1891 have been the only authority recognised and followed by the Comptroller's Office and all the Treasuries in the Province.

4 The Treasuries and Sub Treasuries in the Province follow in their entirety the General Principles, Rules and the Procedure laid down in the 1st Volume of the British Civil Account Code, ~~and the~~ monthly cash accounts and the 1st and 2d lists of payments of the Treasuries are received in the Comptroller's Office on the dates prescribed in the same Code.

Treasury Accounts and Procedure.

& the

5 These accounts are audited and classified in the Comptroller's office in detail as regards Receipts and Expenditure under Land Revenue, Excise, Forest, Customs, Judicial, (Stamps, Registration, Jails, Courts and Police) Education, Medical, Scientific and Minor Departments. The audit and compilation in the Comptroller's Office are conducted in all points as laid down in the 2d Volume of the British Civil Account Code,

almost

almost the same forms prescribed in the Appendices thereto being adapted without modification.

Departmental Accounts.

6 There are only three Departments that maintain independent Accounts of their own under a Special Account Officer - the Examiner of Public Works Accounts, namely the Public Works, Sanitary Works and Railways. All transactions with these Departments are conducted strictly in accordance with the Provisions of the above mentioned Code, and Accounts are exchanged with them in the manner therein prescribed.

Excluded Funds

7 The following are some of the important funds the detailed accounts of which are excluded from the Government Books, which record under separate Debt heads without specified details the amounts received into and paid out of the Treasuries on their account.

1. Military Funds.
2. Judicial Courts Funds.
3. Palace Funds.
4. Mugrey Funds.
5. Municipal and Local Funds.

8 The first four funds have always been administered, controlled and audited by their respective Departmental Heads. The cash to the credit

credit of these Funds, is deposited in the Public Treasuries and the Departmental Heads operate upon their accounts with the Treasuries according to their requirements by means of bills and cheques issued by them, and in the case of Palace Funds on letters of credit issued by the Comptroller.

9. In the case of No. 5 the Comptroller himself audits and classifies the accounts in detail, but the compilation is kept separate from the Government Accounts. Separate Establishments are maintained in the Comptroller's office for this purpose and are charged to these funds.

10 Up to 1887 all remittances from the District and Taluk Treasuries were made into the Kurgoor Treasury at Bangalore which was the Reserved Treasury for the Province. Arrangements having been made in that year with the Local Branch of the Madras Bank, this Treasury ceased to be our Reserve Treasury, the Bank having taken its place, but is maintained chiefly as a Medium through which remittances from

Resources.

× The arrangements made in 1887 with the Madras Bank & since revised in 1892 1894 is described in the appended file of Letters marked A. Under this Agreement the State Funds indeposit in the Bank & in Savings Bank & Banking Accounts

Funds | money

GOVERNMENT OF MYSORE

from Districts are made into the Bank. The account with the Bank is in the name of "The Dewan of Mysore" and all investments in Government of India Promissory Notes, Mysore Debentures and other Securities are made under the personal direction of the Dewan and stand in the name of "The Dewan of Mysore".

11. The Government of India Promissory Notes are lodged in the Bank of Madras, Madras for safe custody while other securities are kept in the Hutzur Treasury under the joint Keys of the Comptroller and the Hutzur Treasury officer.

12 There is also another account kept in the name of "the Dewan of Mysore" with Messrs. Coutts and Co. of all realizations made in England on account of Royalty on Gold produced and sold by the different Gold Mining Companies in the Province.

13 "The Dewan of Mysore's" account with the Madras Bank and its Branches is operated upon jointly by the Comptroller and the Hutzur Treasury Officer, under a set of rules and procedure sanctioned by the Government. (The rules now in force are appended hereto.)

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* As a Specially Selected Officer, ~~who will obtain the best known~~ ~~designation~~ is called the Khazana Bukshi

* There have been no transfers for the last many years

* Vide Appendix B

6 Work Rules

The Devan's account with Contts and Co is operated upon solely by the Comptroller as prescribed in the same rules. Advice of every drawing is sent to the Devan direct, at the same time it is sent to the Madras Bank or to the English Bankers.

14 The Estimates prepared and submitted by the various Departmental officers, after being ~~attested~~ by the Comptroller and checked with the sanctioned scale of Establishments maintained in his office and with other sanctions accorded by Government for the admission of additional charges ~~and~~ are compiled in the form prescribed for the Annual Budget and submitted to the Devan with the prescribed notes.

15 The Devan and Councillors examine the Budget, and pass it for adoption before the beginning of the Financial year to which it relates.

16 These are drawn up on the basis of the original accounts received from the Huzur and District Treasuries and compiled in the Comptroller's office and on that

The rules and form of Budget

The Comptroller are drawn

Annual Revenue and Finance accounts

that of the accounts received from the Examiner of Public Works, Sanitary works and Railways accounts, and submitted to the Dewan, with a report examining each head by comparison with previous years figures and the Budget for the following year with the actuals for the year under review. These accounts are reviewed by the Dewan and the result of such review is annually announced in his speech delivered by the Dewan before the Assembly of Representatives that is held at the time of Dasara Sport

17 Copies of the Financial Reports are sent to the Resident.

Constitution of the Office.

18. The Comptroller's office is divided into Departments as noted below:—

Section.		
Department I. Audit	1. Audit of Treasury lists of Payments.	1. 1st Grade Accountant 2. 2d — do — 3. Junior — do —
	2. — do. — Head quarter Payments.	1. 2d Grade — do —
	3. Gazetted officers pay and allowances	1. 2d — do —
	4. Audit travelling allowances of all officers and their Establishments	1. 3d — do —
	5. Report and verification of Pensions	1. 1st — do —

6. Payment & audit of pensions — 1. 2d — do

II. Accounts

1. Compilation of Treasury account — 4. 2d grade accountants; 2. 3d do; 3. Junior do
2. Deposit account — 1. 2d grade acct.
3. Audit of Transfer Receipts and Supply Bills — 2. 3d do; 2. Junior do
4. Exchange Accounts with Public Works, Railways and Sanitary Departments — 1. 1st grade accountants

III Book and Budget

1. Compilation of general abstracts for submission to Government — 2. 3d grade accts; 1. Junior do
2. Ledger and Journal — 1. 1st grade do
3. Budget — 1. Senior accountant.

IV. Returns and Remittances.

1. Cash balance Report.
2. Monthly Estimates of Receipts and Expenditure
3. Account with Madras Bank.
4. do do with Contts and Co.
5. Gold Mining accounts.

With the Senior accountant in addition to his other work, Vide III (3) assisted by a 2d grade accountant.

V Current Department. 1. Records —— { 2. 3d grade accountants / 1. Junior — do —

2. Correspondence { 3. 3d grade accountants / 1. Junior — do —

VI. Revenue Account Excise. Audit of all receipts { 1. 2d grade Accountant / 2. 3d — do — / 3. Junior — do —

VII. Local Fund Accounts Audit of all receipts and Expenditure { 1. 1st grade accountant / 1. 2d — do — / 3. 3d — do — / 3. Junior — do —

VIII. Loan. Loan Register Personal Ledger — { 2. 3d grade accountants

[redacted]

19 In the office there are three Supervising officers under the Comptroller and the work is distributed as detailed below —

20 The Comptroller, in addition to the general supervision over all branches of the office and [redacted] supervision and administration of all District and Taluk Treasuries attends to No IV and [redacted] the Compilation of —

of the Yearly Budgets and Financial Reports. He has also to inspect at least once in two years all the District Treasuries in the Province and as many Taluk Treasuries as he conveniently can and submit Reports to Government, for which two sets of questions, one for District and another for Taluk Treasuries framed on the same lines as those prescribed in appendix VII to Volume I of the Civil Account Code, have been laid down by Government for the guidance of all Inspecting Officers. The Taluk Treasuries are inspected in detail twice every year by the District Revenue officers and the Cash balances therein verified as often as possible, by the same officers, reports of all such inspections being sent to the Comptroller for information and orders.

21 The Assistant Comptroller attends to Sections No. III, V and VIII and assists the Comptroller in the General Supervision of the office.

The

22 The Chief Assistant attends to Nos II VI and VII.

23 The Manager has the charge of the audit Department.

24 This division of labor ensures three checks of accounts, first by the Manager, second by the Chief Assistant and thirdly by the Assistant Comptroller before they are finally passed and booked.

Comptroller's Office

25 Personnel of the Office.

Mr E.R. Subrayar graduated in Madras University in arts in 1870 and in Civil Engineering in the next year. The prescribed two years Course having been, in his case, reduced to one year as a special case and in consideration of his high Mathematical attainments and the exceptionally rapid progress he made during the first year of the Course. From March 1871 to June 1875 he was employed in the Public Works Department of Madras. In June 1875, Colonel Lankey selected him for the place of Assistant in the School of Engineering and Natural Science then newly established at Bangalore. He was

was transferred by Sir James Gordon to the Mysore D. P.W. as Assistant Engineer 2nd Grade in 1880. He rose to the position of Executive Engineer 2nd Grade before April 1890, when His Highness the late Maharajah appointed him as Palace Controller. In March 1892 he was promoted to his present appointment of Comptroller.*

26 Mr. Henry Eagles first entered this office in 1863, was gradually promoted to the grade of Deputy Manager in 1872, and that of Manager in 1873. On 1st November 1879 he was appointed Chief Assistant, transferred to the Bombay Accountant Generals' office as Superintendent 2nd Grade in April 1884, and returned to Comptroller's office in August 1884, as the climate of Bombay did not agree with him. He was appointed as Assistant Comptroller in December 1891. He has put in 31 Years service in this Office.

27 Mr. Barnes was entertained as Assistant Stamp Superviser in the Stamp Department in October 1865, transferred to the Comptroller's Office as

* This Office was formerly entitled the Accountant General's Office. It was changed to Comptroller's Office in 1884. H. H. the late Maharajah Sir Madhava Rao K.C.S.I. was the first Comptroller for Existing Work. Mr. Barnes is the only Assistant Comptroller now in the Service who has served under Sir Madhava Rao. Mr. Barnes has been in the Service 30 years and 10 months.

as Draftsman in 1867, gradually promoted to the post of Examiner in 1874 and that of Manager in November 1879, appointed as Chief Assistant in December 1891. He has put in 27 years service in the Account Department.

28 Mr. T. Vaipuri Chetty was Entertained in this Office as Sub-auditor in June 1873 promoted to the post of Detail Book Keeper in 1883, appointed as Officiating Manager in 1887, as Head Accountant Nuzzur Treasury in July 1890, transferred to Comptroller's Office as Senior Accountant in July 1891 and appointed as Manager in December 1891. He has put in 21 years service

29 The gradation list of the Accountants of this Office will shew the period of service each of them has had in this Office. X Appendix C

30 Accountants in the graded list are recruited from the ranks of probationers, four of whom were sanctioned to be Entertained in 1894. A pass in the Matriculation

Matriculation Examination of an Indian University has been fixed for the present as the minimum qualification for entering into the Office as Probationers. None but those who have by service in this Office or in District Treasuries shewn themselves to have acquired a practical knowledge of the system of accounts and a theoretical knowledge of the same by successfully passing the Local Civil Account Examination is admitted into the lower ranks of the Accountants.

Office procedure

31. I have recently introduced a system of Periodical Examination by myself and the Assistant Comptroller of all the Registers and books of the Office thrice a year in the months of May and November.

32 An Office manual for the guidance of this Office, an account manual for the guidance of Taluk Treasuries and also a simplified Edition of the British

British Civil Account Code suited for the requirements of this Province are under Compilation and will shortly be submitted to Government for approval and sanction.

4 March 1895.

E. Robertson
Comptroller

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MYSORE P.W. DEPARTMENT.

OFFICE OF THE DEWAN OF MYSORE 15-239 MAY 1895 G 5627

No. 2195

From

The Chief Engineer of Mysore, Bangalore.

OFFICE OF THE DEWAN OF MYSORE

Section G.7
File No 10-94
Serial No 1

To The Chief Secretary to the Government of Mysore

Dated Bangalore 10th May 1895.

Despatched

Enclosure No.

SUBJECT.

Pointing out certain alterations of the heading of the Statement in the Printed Memorandum on the Mysore Finances from 1881-82 to 1893-94. —

Ch Sy
Get the Completion &
Report done at once
with this by 15-5-95

XX
Genl
11/5

Subd to Dewan
11/5/95

2

No. 2195. Mysore P.W. Department
Central Office
Bangalore 10th May 1895.

GOVERNMENT OF MYSORE

From,

The Chief Engineer
of Mysore.

To,

The Chief Secretary to the
Government of Mysore.

Sirs:

Printed Memorandum on the Mysore Finances from 1881-82 to 1893-94.

Has the honor to point out that the heading in Statement VIII under X Remittances (3) "P. W. Transfer Receipts, Supply bills, &c.," printed in page 20 of the above Memorandum, should be "Public Service Transfer Receipts, &c." —

W. W. Hutchison

Offg. Chief Engineer of Mysore

Ed. Cds

9

B

No 20771
P.S.464 9-17-5-95 To
17

The Comptroller
Mysore Govt

Section G.7
File No 10-94
1 No 2

Has the honor to forward herewith copy of memorandum No 2195 of 10th May 1895 received from the Assistant Chief Engineer of Mysore in re the printed memorandum on the Mysore Finances from 1881-82 to 1893-94, and to request that he will be so good as to report on the same at once to this Office

By Order.

17/5/95
Offg Chief Secretary

lcllk

MEMORANDUM

ON THE

MYSORE FINANCES

FROM

1881–82 TO 1893–94.

Bangalore

PRINTED AT THE MYSORE GOVERNMENT CENTRAL PRESS

1895

MEMORANDUM ON THE MYSORE FINANCES.
(1881-82 to 1893-94.)

Introduction.—The object of this Memorandum is to record briefly the financial results of the thirteen completed years of His Highness the late Maharaja's Rule, as well as the exact condition of the State's finances on the 30th June 1894, the close of the last official year, and on the 28th February 1895, the latest date on which the cash balance and securities of all kinds in the custody of the State have been verified.

2. **Previous Reviews.**—Complete reviews of the finances of the State have not only been published annually during the past thirteen years, but special reports regarding the same have been submitted for the information of the British Government in my "Memorandum on the Finances of Mysore," dated 6th February 1884, in my "Notes on the Mysore Finances" of 24th September 1889 and in my "Memorandum" of 22nd November 1893. It is therefore only necessary in this place to make a few brief observations in explanation of the salient features of the financial condition of the State.

3. **Statements I to IX.**—Statements I to IX are appended giving full information regarding Income, Expenditure and Balance under all heads.

4. **Receipts** (*Statement I*).—This gives the receipts under all heads of income during the past thirteen years. Leaving out of account receipts appertaining to the Civil and Military Station of Bangalore and to the State Railways, we find that the total State Revenue which in 1881-82, the first year after the Rendition, was Rs. 104,03,245, had risen to Rs. 169,21,499 during the last year 1893-94.

5. *Land Revenue.*—The largest bulk of the increase has occurred under Land Revenue, which shows an increase of 34·45 per cent due to extension of cultivation, the introduction of the Survey Settlement and increased assessment for new irrigation provided by the State. The distribution of the Land Revenue assessment and the occupied acreage in 1881-82 and 1893-94 are compared below:—

	Dry.		Wet.		Garden.		Coffee.		Total.	
	Acres.	Assesstt.	Acres.	Assesstt.	Acres.	Assesstt.	Acres.	Assesstt.	Acres.	Assesstt.
1881-82	3,167,092	27,58,154	587,346	23,71,312	195,508	11,36,315	140,357	85,273	4,090,303	63,51,054
1893-94	5,026,720	39,81,135	749,633	29,74,100	240,341	13,27,345	154,901	1,62,779	6,171,600	84,45,359

6. ***Excise Revenue.***—Under Excise, the increase is 17¼ lakhs or 135·70 per cent; the Toddy Revenue having increased from 5¼ to 13¼ lakhs, and the Arrack Revenue from 7 to 16¼ lakhs. The increase under Toddy is due to improved management involving the abolition of middlemen, and that under Arrack both to improved management under which the distillation and issue of Arrack is kept under centralised control, to higher rates of duty and to increased consumption chiefly by migratory gangs of coolies engaged in Public Works, Gold Mines and Plantations.

7. ***Forests.***—The increased Revenue from Forests is due chiefly to the larger collection of sandalwood and to better market prices for the article.

8. ***Gold Mining.***—The Royalty on Gold Mines is a new and important source of Revenue which began developing in 1886-87. It yielded nearly 7¼ lakhs during 1893-94.

9. ***Interest.***—Interest on Investments and on Current Deposits in the Madras Bank came into existence in 1886-87. It amounted to about 3¾ lakhs in 1893-94.

10. ***Mohatarfa, &c.***—The increase from Mohatarfa is insignificant, but nearly ½ lakh of Revenue from this source has been made over to the various Municipalities. Sayer has slightly declined, owing chiefly to the transfer to Municipalities of the Government share of the duty on certain articles. Under Stamps and Registration the increase has been considerable, 42·39 and 84·49 per cent respectively.

11. **Expenditure** (*Statement II*).—The Expenditure of the State during the past thirteen years has been on a progressive liberal scale corresponding to the improvement of the Revenue adverted to in the preceding paras.

12. ***Assignments under Treaties, &c.***—The amount of subsidy to the British Government has remained at 24½ lakhs per annum, the addition of 10½ lakhs provided by the Instrument of Transfer being postponed for fifteen years till 31st March 1896. *Per contra*, the British Government have since 1884-85 retained the Net Revenues of the Civil and Military Station of Bangalore, and the sums thus retained are virtual assignments from the State's revenues though the same does not appear in the Expenditure Statement. The Net Revenues of the Civil and Military Station amounted to Rs. 4,94,136 in 1893-94.

Under "Allowances" the pensions of Pallegars were increased 50 per cent in 1893-94, from Rs. 37,724 to Rs. 56,586.

13. ***Palace Charges.***—The Civil List has received a direct addition of 4 lakhs per annum and has further been benefited by the transfer from it of Rs. 20,460 and Rs. 67,840 per annum to the Muzrai and Military Departments respectively.

14. *Local Military Force.*—Compared with the expenditure of 1881-82, there has been during the past two years an average additional expenditure of nearly 2 lakhs a year due to the organization and equipment of the Imperial Service Corps.

15. *Police.*—Under Police there has been an increase of nearly 3 lakhs due to the better organization of the Force involving the constitution of a Reserve and an increase in the number and pay of both officers and men, and to the transfer of Police charges from Municipal Funds to the State.

16. *Education.*—Under Education the expenditure has increased from Rs. 1,35,628 in 1881-82 to Rs. 4,31,014, or 217·79 per cent.

17. *Medical.*—Under Medical the increase has been Rs. 1,03,915 and the number of Dispensaries and Hospitals has increased from 20 in the beginning of 1881-82 to 109 in 1893-94.

18. *Public Works: Irrigation.*—During the first four years after the Rendition, the total expenditure on Irrigation was nearly 17 lakhs, averaging $4\frac{1}{4}$ lakhs a year; during the next four years the total spent was 34 lakhs, averaging about $8\frac{1}{2}$ lakhs, and during the last five years the total was over $65\frac{1}{2}$ lakhs, averaging over 13 lakhs a year. In all nearly $116\frac{1}{2}$ lakhs were spent on Irrigation works, original and repairs, during the thirteen years of His Highness' reign.

19. *Communications, &c.*—Under Communications we have incurred during the past thirteen years the large outlay of 62 lakhs. Buildings, both Civil and Military, have cost over $37\frac{3}{4}$ lakhs during the same period. Upon the Water-supply and Special Improvements of Mysore and upon General Sanitation and Miscellaneous Public Improvements in all parts of the State, items upon which we were not able to spend any considerable sums during the first four years after the Rendition, the total expenditure up to the close of 1893-94 amounted to 16 lakhs.

20. *Railways.*—The total Railway expenditure from the State Revenue and from the local Railway Loan of 20 lakhs has amounted to Rs. 39,80,626. This is over and above the capital outlay on the Mysore-Harihar line from the English loan of £1,200,000, which will be mentioned hereafter.

21. **The State's Revenue Surplus** (*Statement III*).—At the Rendition the opening balance was only Rs. 24,07,438, and at the end of the first four years, this balance had become reduced still further to Rs. 21,20,391, owing to the large outlay on railways incurred in those years. From the 5th to the 13th year the balance however steadily increased year after year, till on 30th June 1894 it reached Rs. 110,38,068. This Surplus Balance was held partly in

cash and partly in the shape of investments in Government of India Promissory Notes and Mysore Railway Loan Debentures, as follows:—

	Rs.	
Government of India Pro-Notes	60,59,700	*Vide* Statement VI.
Mysore Railway Loan Debentures	5,30,000	
Cash	44,48,368	
Total	110,38,068	

22. **Discharge of Famine Loan.**—In addition to accumulating this surplus, the State has been able fully to liquidate the Famine Loan of 80 lakhs by means of annual payments of 4 lakhs from the Current Revenue and by applying for this purpose the refund of Rs. 68,60,508 on account of the capital outlay on Mysore-Harihar Railway up to 30th June 1886 which was transferred as a charge against the English Railway Loan.

23. The 4 lakh annual payments which used to be made towards the Famine Loan are, since the liquidation of that loan, being put by into the Railway Loans Repayment Fund, which will be referred to under "Public Debt."

24. **Railway Capital and Debt** (*Statement IV*).—The total Capital Outlay on the Mysore-Harihar and the other State Railways amounted to Rs. 203,63,427, including the sum of Rs. 17,07,793 left in the hands of the British Government for the possible future requirements of the Mysore-Harihar Line. The Capital Outlay has been met from the English and Local Railway Loans and from a sum of Rs. 19,80,626 provided by the State out of its annual Current Revenue.

25. **Irrigation Capital Outlay** (*Statement V*).—The details of the large capital outlay of Rs. 87,86,215 on Original Irrigation Works are given in Statement V. All these works are of a remunerative character, and the outlay on them was over and above the expenditure on the maintenance and repairs of existing irrigation works. These new works of irrigation, large and small, should accordingly be taken into account among the State Assets created during the past thirteen years.

26. **Shares in Gold Mining Companies.**—These should also be included among State Assets. They are fully paid-up shares received as part consideration for gold-mining leases granted or transferred and are entered in detail in the State Investment Account (Statement VI).

27. **State Assets and Liabilities** (*Statement VII*).—At the Rendition the State's liabilities were in excess of its assets by Rs. 30,73,364, and on 30th June 1894 the assets were in excess of the liabilities by Rs. 153,39,394. To this sum, which represents the net assets after taking into account Railway Capital and Debt, should be added—

Capital Outlay on Original Irrigation Works	...	Rs. 87,86,215
Shares in Gold Mining Companies	...	£ 27,395½

28. **Public Debt** (*Statement VIII*).—The Public Debt account next demands a detailed examination. Statement VIII is a classified account of all items under this head, the Railway Debt and Capital and State Investments being separately accounted for in Statements IV and VI. In the first place I would call attention to the fact that the State, for purposes of all its investments, whether on its own account or on account of others, has recourse to the purchase of only two classes of securities, namely, Government of India Promissory Notes and Mysore Railway Loan Debentures. These latter are redeemable by the State itself and to it they are equivalent to ready money. The State has taken a few shares and debentures in local Cotton and Woollen Mills, but this was not regarded as an investment, but was intended as an encouragement, help and inducement for the new establishment of these industries in the Province. The State has also received fully paid-up shares in Gold Mining Companies newly formed, as part of the consideration for the mining leases granted or transferred under the Gold Mining Rules in force. With these preliminary remarks, a few words of explanation regarding the classification adopted in Statement VIII will not be out of place here.

29. ***A Class Funds.***—The assets of these belong to the State, but have been voluntarily set apart by the State for meeting particular liabilities which however are not limited by the amount to the credit of these Funds.

30. Railway Loans Redemption.—Among these Funds the most important is the "Railway Loans Repayment Fund," which is being accumulated by means of annual payments of 4 lakhs from the State Revenue and by the annual interest accruing from investments out of the Fund in Government of India Securities. Such investments amounted on 30th June 1894 to Rs. 23,20,700.

31. State Insurance.—The "State Insurance Fund" is made up of premia received from those officers who have insured their lives for bonuses from the Government under the State system of Life Insurance. The object of treating this Fund as a separate account is to show whether the State will eventually gain or lose by the system, and if it gains, reduced rates of premia should, I think, be adopted in justice to the insured.

32. Private Charities.—The "Private Charities Fund" consists of deposits made by private individuals for the service of approved charities. The State pays an interest of 5 per cent on these deposits as an encouragement and help, but is not liable to repay the deposits. Deposits of this nature will not hereafter be received.

33. ***B Class Funds.***—The assets of these belong to private bodies or individuals and the liability of the State is limited by the amount to the credit of the various Funds.

34. Palace Investments.—Among B class funds the most important item is "Palace Investments," which does not contribute to the cash balance in any way, as the State merely holds the securities belonging to the Personal Estate of His Highness the Maharaja for purposes of safe custody and hands over to the Palace Department the interest on the securities as realized from time to time. The securities belonging to the Personal Estate of His Highness amounted on 30th June 1894 to Rs. 12,93,500, *namely*, Rs. 9,99,000 in Government of India Promissory Notes and Rs. 2,94,500 in Mysore Railway Loan Debentures.

35. Other Investments.—Other funds in Class B which do not contribute to the cash balance in any way are Prince Gulam Mahomed's Charity, Maharaja Scholarship and Empress Girls' School, Tumkur. The interest as realized on the securities belonging to these funds are handed over to the departments concerned for expenditure for the ordained purposes.

36. Chamaraj Bahadur and Sivaramraj Bahadur Funds are being accumulated for the benefit of these individuals out of deductions from the State Pensions payable to their families. The difference between the amounts of credit and investment awaits investment in due course.

37. The other B Class funds are all being administered by the State in their appropriate departments. Some of them are partly invested.

38. **Advances.**—The "Advances" for various administrative purposes amount to Rs. 9,55,102, as per separate Statement VIII A attached. The amount is large owing to non-transfer to the proper service heads, before the close of the official year, of certain items which have already been fully accounted for. Statement VIII A also shows how much has already been adjusted during the current year.

39. **Loans.**—The Loans to private persons, as per detailed Statement VIII B, amount to Rs. 8,58,012. They are all duly secured, and very nearly the total amount carries a fair rate of interest and the whole is in process of actual realization. They have all been granted for purposes which the State conceived it to be its duty to help and encourage. Loans to encumbered Inamdars need not however be given hereafter and house building loans are also no longer required. These latter were very necessary in connection with the extension of overcrowded towns, such as Bangalore, Mysore, Davangere, and they have proved very beneficial to sanitation and the public service.

40. **The Cash Balance and Securities** (*Statement IX*).—The Cash Balance in Treasuries is made up of the cash belonging to the State as its Revenue Surplus (*vide* Statement III) and of the Net Credit Balance of the Public Debt (*vide* Statement VIII). The Cash Balance on 30th June

1894 was Rs. 90,99,496 composed of Rs. 44,48,368 belonging to the Revenue Surplus and Rs. 46,51,128 being the Net Credit Balance of the Public Debt. The Cash Balance on the 28th February 1895 amounted to Rs. 66,40,748, but how much of this belongs to the Revenue Surplus and how much to the Public Debt cannot be ascertained till the accounts for February are classified, for which there has as yet been no time. The Madras Bank, Bangalore, in which a part of our Cash Balance is always in current deposit, is treated in the accounts as a Reserve Treasury subordinate to the Huzur Treasury, Bangalore.

41. *Securities.*—The statement under reference gives also a complete list of all Securities in the possession of the State, on whatsoever account, on the 30th June 1894 and 28th February 1895.

42. The Government of India Securities are deposited with the Bank of Madras, Madras, for safe custody on behalf of the State. Their nominal value on 28th February 1895 amounted to Rs. 124,52,700 as certified by the Deputy Secretary and Treasurer of the Madras Bank, Madras, in his letter No. A. L. 104-1758, dated 9th March 1895, to the Comptroller, Mysore. The other securities on 28th February 1895 (namely, Mysore Railway Debentures of the nominal value of Rs. 9,26,700 and investments in Joint Stock Companies of the nominal value of Rs. 1,02,600 in Indian currency and of £30,195¾ in Pounds Sterling) were in the Huzur Treasury, with the exception of Gold Mining Shares for £11,195¾, the certificates for which are under process of renewal through Messrs. Coutts & Co., London.

43. ***Verification of Cash Balance and Securities on 1st March 1895.***—Before concluding this part of my memorandum, I beg to tender my best thanks to the Members of Council for readily acceding to my request to verify the cash, securities and stamps. Rajadharmapravina Mr. T. R. A. Thumboo Chetty has verified the cash balance in the Huzur Treasury and in the Current Deposit account with the Madras Bank, Bangalore, on 1st March 1895. Mr. P. N. Krishnamurti Rao has examined and found correct the whole of the securities in the Huzur Treasury and the receipts for custody of Government of India Promissory Notes in the Madras Bank, Madras, on 1st March 1895; and Mr. Abdul Rahman Saheb, Khan Bahadur, has examined the stock of Stamps in the Huzur Treasury. The District Officers and Amildars have as usual verified the cash in the District and Taluk Treasuries on the first day of the month.

44. **Observations regarding future arrangements.**—Having in the preceding paragraphs briefly reviewed the financial administration of the past thirteen years, and accounted for assets of all kinds on 28th February 1895, I may next offer a few observations in regard to the future.

43. *Accounts with the Madras Bank and Messrs Coutts & Co.*—The State's accounts with the Bank of Madras, Madras, and Bangalore, and the Gold Mining Royalty Account with our London Bankers Messrs. Coutts & Co., all stand in favor of the "Dewan of Mysore" without the addition of the personal name of the Dewan of the time. The first question is whether these accounts should not be transferred to the name of the "Government of Mysore." I think it would accord with the present form of Government to so transfer them. These accounts are now operated upon for the State's purposes in accordance with the Rules prescribed in Government Proceedings dated 29th February 1892 (*vide* Appendix A).

44. The system of the current deposit of part of our cash balance in the Madras Bank, Bangalore, was introduced by me in 1886-87, and I think it should continue. The State requires a large Cash Balance for its administrative purposes, as the Revenue collected chiefly during three months has to be drawn upon for the requirements of the whole year. Instead of keeping the balance required idle in its own Treasuries, the State under this system earns an interest on the same and saves itself the trouble and expense of keeping large sums of money. The system has brought, during the eight years it has been in force, an income from interest of Rs. 5,23,920. The arrangement with the Madras Bank is described in Proceedings of the Government dated 25th April 1894 (*vide* Appendix B).

45. Whether these accounts are transferred to the name of the "Mysore Government" or not, I think that the Rules in Appendix A should be modified by omission of the provision for the written sanction of the Dewan being recorded on cheques and requisitions beyond certain limits. I make this suggestion as the sanction proposed to be omitted is really not required, and as I think the Mysore Comptroller should have authority to do what other Comptrollers elsewhere are authorized to do. My suggestion if carried out will facilitate business and not weaken in any way my control over the Comptroller's operations. For the exercise of such control the Rules make other provisions which are in my opinion quite sufficient.

46. *Transfer of Securities.*—All securities (whether Government of India Pro-Notes, Mysore Railway Loan Debentures, Shares in Joint Stock Companies, Contractors' and Officials' Securities, &c.) stand in favor of the "Dewan of Mysore." These too may be transferred to the name of the "Government of Mysore", if some means can be devised for the "Government of Mysore" signing for purposes of negotiation, transfer, &c.

49. ***Securities of His Highness' Personal Estate.***—How the securities belonging to His Highness the Maharaja's personal estate should be transferred is also a question which now arises for decision.

50. ***System of Accounts.***—The British Indian system of accounts and audit, modified in some respects, was introduced by the British Government in 1863. It was transmitted to the Native administration at the Rendition and it has since been maintained, practically without change. The system is somewhat cumbersome, but is well understood and does not require alteration though there is room for simplification and improvement on points of minor detail.

51. ***Examination of the Mysore Accounts.***—As far as I have been able to ascertain, there have been between 1863 and 1881 (the date of Rendition) only two examinations of the Mysore accounts by an outside officer, namely by Mr. Taylor in 1872, and by Mr. Westland in 1878. No examination or audit was made in March 1881 when the system theretofore in force, with all existing assets and liabilities, devolved upon the Native Administration by the fact of the Rendition. Shortly after I became Dewan in 1883 I held a general examination of the accounts kept by the Comptroller in order to ascertain the exact condition of the State's assets and liabilities, which had not till then been verified, and were not readily ascertainable. Now that a minority unfortunately intervenes, it is in my opinion desirable to have a complete examination of the State's accounts by some high financial officer of the British Government. If such an officer could be asked to include Mysore in his official tours of inspection, or if a specially selected officer could be deputed for the purpose, the State will gladly pay all charges connected with his visit to, and employment in, Mysore. The suggestions of a high officer of the British Government independent of the State officials, will be of special benefit to our Account departments, and his advice as to any improvement or simplification of system feasible will be of valuable help to me. The accounts kept by the Comptroller and the Examiner, D. P. W., may all come under the examination above suggested.

BANGALORE,
27th March 1895.

K. SHESHADRI IYER,
Dewan.

Actual Revenue Receipts of the Mysore State under all

	Heads of Receipts.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
		2	3	4	5	6
	A—Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Land Revenue	70,20,842	70,21,777	73,34,476	66,83,886	76,41,241
2	Receipts from Gold Mines—					
	(*a*) Royalty	...	...	576	2,255	9,902
	(*b*) Deposits by Lease-holders &c. ...	1,16,996	8	...	...	28,965
	Total ...	1,16,996	8	576	2,255	38,867
3	Forests	7,05,619	6,88,248	6,27,283	6,57,564	8,83,098
4	Abkari (Excise)	12,73,523	11,96,656	12,29,737	11,79,625	11,68,722
5	Mohatarfa (Assessed taxes)	2,67,385	2,64,238	2,81,442	2,65,102	2,94,927
6	Sayar (Land Customs)	4,42,547	3,52,938	2,83,426	3,40,699	3,91,139
7	Salt	12,950	18,099	26,455	24,464	21,623
8	Stamps	4,95,831	4,70,621	4,65,089	4,42,791	4,80,479
9	Registration	52,727	48,288	46,962	44,339	50,459
	Total A ...	103,88,420	100,60,873	102,95,446	96,40,725	109,70,555
	B—Interest.					
1	Interest on arrears of Revenue, &c	15,523	14,479	13,382	17,744	33,734
2	Interest—					
	(*a*) On investments in Government Securities...	...	...	...	...	...
	(*b*) On Current Deposits in Madras Bank ...	...	...	...	...	...
3	Premia on Government Securities sold ...	...	...	...	...	...
4	Premia realized on local Railway loan	...	11,709	22,996	23,820	21,539
	Total B ...	15,523	26,188	36,378	41,564	55,273
	C—Departmental Revenue.					
1	Mint	5,000	...	26,128	3,103	77,936
2	Post Office	55,129	58,125	58,616	61,607	65,303
3	Law and Justice, including Jails	70,844	64,054	60,959	69,490	63,970
4	Police	4,448	4,446	1,229	6,157	3,586
5	Education	28,491	27,209	23,966	32,348	24,322
6	Medical	667	393	2,848	3,893	2,348
7	Minor Departments	8,139	43,787	43,161	36,187	75,452
8	Stationery and Printing	4,679	8,025	14,879	6,164	5,052
9	Local Military Force	3,259	14	12,567	69	149
10	Miscellaneous	79,954	46,910	50,036	1,60,372	72,953
	Total C ...	2,60,610	2,52,963	2,94,389	3,79,390	3,91,071
	D—Public Works	17,531	10,046	9,366	9,296	13,854
	Total Revenue (A, B, C & D) ..	106,82,084	103,50,070	106,35,579	100,70,975	114,30,753
	Railway Receipts	1,68,907	2,99,983	3,11,429	3,78,126	4,43,021
	Grand Total ...	108,50,991	106,50,053*	109,47,008	104,49,101	118,73,774

Including Civil and Military Station Revenue as follows:— 1881-82 ... Rs. 2,78,839; 1882-83 ... „ 3,15,615; 1883-84 ... „ 3,15,856

STATE

Expenditure under all heads

	Heads of Expenditure.	1881—82.	1882—83.	1883—84.	1884—85.	1885—86.
	1	2	3	4	5	6
1	Debt—	Rs.	Rs.	Rs.	Rs.	Rs.
	I Famine Loan—					
	(a) Payments towards interest and reduction of principal.	4,00,000	4,00,000	4,00,000	4,00,000	4,00,000
	(b) Mysore Railway Loan—					
	Payment towards interest ...	...	23,645	91,237	1,17,531	94,793
	II Payment towards the Railway Loans Redemption Fund ...	...	...	...	...	..
2	Interest on other accounts ...	52,471	26,308	31,279	37,348	40,976
3	Refunds	43,699	21,354	15,493	22,356	41,614
4	Land Revenue Charges	14,01,966	13,62,686	13,08,586	13,91,084	13,12,970
5	Forests	2,23,071	1,99,193	2,48,257	2,48,028	2,26,070
6	Abkari (Excise)	31,605	17,038	16,097	18,300	15,576
7	Sayar (Land Customs)	15,260	15,165	15,274	14,505	13,632
8	Stamps	14,083	13,369	14,311	18,103	15,524
9	Registration	23,528	25,369	25,579	25,972	26,672
10	Mint	...	5,296	70,053	2,869	77,912
11	Post Office	1,59,661	1,43,163	1,27,535	1,26,660	1,26,755
12	Administration	4,35,151	2,69,371	2,54,583	2,67,204	2,74,235
13	Palace Charges	10,38,986	10,00,000	10,00,000	10,00,000	10,00,000
14	Law and Justice including Jails ...	5,35,582	6,18,720	4,12,279	4,51,790	4,23,272
15	Police	4,44,549	4,43,145	4,52,185	4,67,018	5,04,555
16	Education	1,35,628	1,43,481	1,38,065	1,45,130	1,56,429
17	Muzrai	2,69,763	2,75,995	2,79,657	2,80,955	2,96,819
18	Medical	1,45,407	1,38,680	1,29,659	1,32,994	1,47,945
19	Minor Departments	89,659	2,48,045	2,35,318	1,30,253	1,20,934
20	Furlough allowances to Officers ...	22,921	34,601	37,224	14,202	5,725
21	Allowances and Assignments under Treaties and Engagements ...	25,08,933	25,38,783	25,98,925	25,54,048	25,52,630
22	Pensions	2,65,456	2,32,418	2,45,600	2,70,964	2,56,561
23	Miscellaneous	1,18,870	1,97,598	1,49,397	1,67,301	1,17,541
24	Local Military Force	7,59,855	7,57,301	7,38,009	7,56,939	7,35,100
25	Discount paid on Local Railway Loan...	...	55,645	1,114	360	428
26	Public Works	10,70,702	9,19,183	9,36,001	8,93,687	11,32,299
27	Premia paid for Government of India Pro-notes	...	...	...	...	...
	Total ...	102,06,806	101,25,552	99,71,722	99,55,601	101,16,967
	Civil and Military Station charges ...	1,26,710	1,49,558	1,67,791	* 10,647	* 3,143
	Total including Civil & Military Station.	103,33,516	102,75,110	101,39,513	99,66,248	101,20,110
	Railway—					
	I Capital—					
	(1) Mysore-Harihar Line ...	14,96,003	11,49,368	7,53,501	3,76,057	4,00,305
	(2) Other Lines ...	...	...	1,963	3,570	16,518
	II Revenue ...	1,03,636	1,87,869	1,90,625	2,07,221	2,27,058
	III Guaranteed Interest paid to Southern Mahratta Railway Company...	.	...	...	...	...
	Total Railway ...	15,99,639	13,37,237	9,46,089	5,86,848	6,43,881
	Grand Total ...	119,33,155	116,12,347	110,85,602	105,53,096	107,63,991

* Disbursements made on account of charges for 1883-84.

heads from 1881-82 to 1893-94 both inclusive.

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92. (15 months)	1892-93.	1893-94.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87,09,602	85,13,879	83,96,337	89,21,826	87,12,705	80,64,283	94,52,210	94,40,167
47,023	26,233	1,01,726	1,96,638	2,34,341	5,15,288	4,95,351	7,22,129
4,225	7,200	6,800	...	71,225	3,162	508	3,500
51,248	33,433	1,08,526	1,96,638	3,05,566	5,18,450	4,95,859	7,25,629
9,98,364	10,08,417	11,35,393	13,68,866	14,46,012	16,85,186	13,70,587	14,65,854
11,78,165	14,94,522	15,99,615	17,62,566	20,28,076	25,91,807	30,25,658	30,01,636
3,35,104	3,40,181	3,29,559	3,58,115	3,38,063	3,12,931	3,43,398	3,21,117
4,36,340	4,12,462	4,07,568	4,16,081	3,88,586	5,16,495	3,98,127	3,48,075
26,107	20,723	27,391	33,808	22,489	17,278	21,538	25,497
5,15,326	5,05,550	5,55,746	5,92,847	5,79,936	7,93,803	7,05,936	7,06,031
56,014	53,823	59,605	64,916	66,529	1,00,109	97,475	97,279
123,06,270	123,82,990	126,19,740	137,15,663	138,87,962	146,00,342	159,10,788	161,31,285
46,217	33,358	29,003	36,868	25,938	32,169	36,995	27,651
45,549	1,46,181	1,81,499	2,25,264	2,63,553	3,61,864	1,93,482	2,63,144
40,158	61,666	56,651	52,539	60,454	64,207	71,566	1,16,679
...	...	...	..	...	2,10,156	26,367	19,720
...	...	...	...	...	...	...	..
1,31,924	2,41,205	2,67,153	3,14,671	3,49,945	6,68,396	3,28,410	4,27,194
1,482	4,932	...	211	26	...	5,008	...
68,008	74,300	76,206	2,132	...	...	...	...
49,983	70,038	64,698	73,541	71,173	94,478	81,533	82,545
3,879	4,004	4,105	3,857	3,567	3,860	1,676	1,928
23,588	23,911	26,159	33,194	43,632	57,146	53,618	81,019
3,015	12,190	3,522	8,739	6,286	11,668	6,232	11,759
85,748	67,467	56,645	52,732	40,214	44,229	44,288	48,907
12,357	4,541	6,903	4,267	4,838	9,102	4,118	4,762
5	83	...	633	324	250	1,067	2,302
59,255	76,944	74,807	68,851	83,852	97,292	1,02,983	1,06,546
3,07,320	3,38,410	3,13,045	2,48,157	2,53,912	3,18,025	3,00,523	3,39,768
12,994	13,671	20,150	15,792	16,687	30,794	15,501	23,252
127,58,508	129,76,276	132,20,088	142,94,283	145,08,506	156,17,557	165,55,222	169,21,499
† 1,13,468	2,78,250	69,629	1,79,574	1,24,987 } ‡ 7,762 }	4,26,146	4,08,922	4,38,595
128,71,976	132,54,526	132,89,717	144,73,857	146,41,255	160,43,703	169,64,144	173,60,094

† Since 1st July 1886 only ⅔ of net earnings received from S. M. R. are entered.

‡ Refund of the amount spent on preliminary survey of the Mysore-Nanjangud line.

MENT—II

from 1881-82 to 1893-94 both inclusive.

1886—87.	1887—88.	1888—89.	1889—90.	1890—91.	1891—92. (15 months.)	1892—93.	1893—94.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,00,000	4,00,000	1,99,104	...	...	...	...	...
96,955	93,850	97,986	1.11.907	1,00,770	1,12,200	89,862	98,705
..	...	2,00,596	4,00,000	4,00,000	4.00,000	4,00,000	4,00,000
46,666	51,429	52,919	57,503	58,666	86,092	92,891	1,10,039
66,543	47,284	46,029	66,914	3,33,988	52,139	99,445	64,412
12,23,853	12,34,381	11,78,842	13,31,061	13,21,006	15,51,695	13,14,487	15,88,839
3,20,687	3,97,529	4,56,778	5,14,821	6,28,914	7,21,255	4,57,634	4,86,076
16,123	28,591	26,865	55,213	60,273	1,17,632	1,86,535	2,15,976
12,839	13,837	14,096	13,729	14,427	16,165	12,933	12,989
25,455	17,867	21,545	21,197	19,948	26,759	24,405	26,997
25,532	25,842	28,967	29,563	32,201	48,068	46,571	47,549
5,065	7,007	...	155	26	...	...	...
1,29,422	1,35,676	1,36,929	16,664	3,437	122	...	...
3,06,417	2,70,641	2,78,575	3,08,113	3,59,656	4,90,420	4,32,760	5,43,011
13,00,000	13,00,000	15,00,000	13,50,000	13,00,000	17,33,333	14,00,000	14,00,000
7,45,289	7,44,379	7,49,895	7,55,369	7,73,613	10,00,999	8,32,168	8,58,166
5,36,992	5,80,401	5,96,034	6,22,801	6,77,871	8,82,282	7,43,840	7,42,346
1,75,610	1,78,172	1,80,920	2,61,770	3,02,729	4,33,437	3,98,197	4,31,014
2,83,601	2,78,932	2,81,964	2,78,663	2,82,559	3,80,971	3,15,351	3,10,388
1,45,954	1,64,221	1,89,685	1,75,406	1,56,590	2,56,341	2,37,840	2,49,322
97,485	75,724	83,365	1,04,141	1,11,523	2,21,680	1,34,418	1,24,368
1,064	8,403	10,005	1.078	5,591	7,757	...	...
25,51,901	25,54,020	25,51,622	25,50,340	25,50,129	26,02,218	25,56,070	25,71,496
2,44,110	2,51,789	2,40,937	2,67,873	2,90,191	3,57,370	2,68,715	2.54,234
1,21,262	2,23,961	79,478	97,968	1,20,263	2,23,326	3,42,780	2,03,129
7,37,231	7,17,875	7,28,658	7,36,266	7,55,837	10,66,347	9,89,027	9,31,504
...	...	...	...	...	...	...	...
12,71,132	15,79,906	19,82,076	21,91,404	19,90,629	27,37,289	23.65,788 + 76,723	23,72,897 +1,25,731
21,968	16,874	26,562	28,198	21,982	1,11,661	52,726	1,93,094
109,09,153	113,98,591	117,40,723	122,97,517	127,12,819	156,37,568	138,71,166	143,62,282
...	...	...	...	...	...	...	...
109,09,153	113,98,591	117,40,723	122,97,517	127,12,819	156,37,568	138,71,166	143,62,282
1,30,403	35,668	...	...	...	...	...	...
22,038	—222	...	1,541	53,628	12,59,245	18,95,158	7,27,187
—36,960	...	...	818	...	...	...	...
..	3,46,120	3,65,039	6,98,391	6,10,176	691,048	7,64,687	5,97,399
1,15,486	3,81,566	3,65,039	7,00,750	6,63,804	19,50,293	26,60 015	13,24,586
110,24,639	117,80,157	121,05,762	129,98,267	133,76,623	175,87,851	165,31,211	156,86,868

†Sanitary works.

Statement III

Annual Revenue and Expenditure under all heads and Surplus at the end of each year from 1881-82 to 1893-94.

Details.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92. (15 Months)	1892-93.	1893-94.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	24,07,438	13,25,274	23,62,930	22,24,386	21,20,391	32,30,174	50,77,511	65,51,880	77,35,835	92,11,425	104,76,057	89,31,909	93,64,842
Revenue receipts during the year (Statement I).	108,50,991	106,50,053	109,47,008	104,49,101	118,73,774	128,71,976	132,54,526	132,89,717	144,73,857	146,41,255	160,43,703	169,64,144	173,60,094
Mysore Railway Debenture Loan.	...	20,00,000	...	...	...	...	...	...	...	...	...	...	...
Refund of the capital expenditure on Mysore-Harihar line out of the proceeds of the English Railway Debenture Loan of £ 1,200,000.	...	...	...	...	...	68,60,508	...	...	...	...	...	...	...
Total Receipts ...	132,58,429	139,75,327	133,09,988	126,73,487	139,94,165	229,62,658	183,32,037	198,41,597	222,09,692	238,52,680	265,19,760	258,96,053	267,24,936
Deduct disbursements (Statement II).	119,33,155	116,12,347	110,85,602	105,53,096	107,63,991	110,24,639	117,80,157	121,05,762	129,98,267	133,76,623	175,87,851	165,31,211	156,86,868
Deduct payment towards Famine Loan of 80 Laks.	...	...	...	...	...	68,60,508	...	...	...	...	...	...	...
Surplus at end of each year ...	13,25,274	23,62,980	22,24,386	21,20,391	32,30,174	50,77,511	65,51,880	77,35,835	92,11,425	104,76,057	89,31,909	93,64,842	110,38,068
Deduct Investments being the nominal value of Govt. of India Pro Notes and Mysore Railway Debentures. ...	..	4,66,000	4,66,000	4,69,500	4,74,900	17,37,400	37,84,400	49,32,600	58,87,700	58,85,200	42,36,700	47,23,700	65,89,700
Balance in cash at end of each year.	13,25,274	18,96,980	17,58,386	16,50,891	27,55,274	33,40,111	27,67,480	28,03,235	33,23,725	45,90,857	46,95,209	46,41,142	44,48,368

STATEMENT IV

Railway Capital and Debt account as it stood on 30th June 1894.

A—Mysore-Harihar Railway.

Liabilities—	Rs.	Rs.	*Assets*—	Rs.	Rs.
To English Railway Loan	163,82,801		By Capital Outlay	146,75,008	146,75,008
		163,82,801	By Balance with British Government ...	...	17,07,793
	Total ..	163,82,801		Total ...	163,82,801

B—Other Railways.

Liabilities—			*Assets*—		
To Mysore Railway Loan	20,00,000		By Capital Account—		
To Surplus Revenue Grants	19,80,626		Bangalore Hindupur Railway	24,85,868	
		39,80,626	Kolar Gold-Fields Railway	6,50,433	
			Mysore-Nanjangud Extension	6,00,795	
			Birur-Shimoga Survey	1,39,846	
			Arsikere-Mangalore Survey	9,439	
			Mysore-Cannanore Tellichery Survey ...	4,498	
			Arsikere-Hassan Survey	17,137	
			Nanjangud-Gudlur Survey	12,000	
			State Saloons	60,610	
					39,80,626
Total Other Railways ...		39,80,626	Total Other Railways ...		39,80,626
Grand Total **A** and **B** ...		203,63,427	Grand Total **A** and **B** ...		203,63,427

Statement V.

Capital Outlay incurred by the State on Original Irrigation Works (*i. e.*, new works, and extensions and improvements of old works) from 1st April 1881 to 30th June 1894.

A—Original Works with an estimated outlay exceeding Rs. 50,000 each.	Capital outlay including establishment charges at 23·1145 per cent.
	Rs.
Bangalore District.	
1 Hoskote tank and channels	85,434
2 Hessarghatta Reservoir	1,93,577
Total ...	2,79,011
Kolar District.	
3 Ramasamudrum tank across the Chitravati	1,44,919
4 Srinivasa Sagara across the North Pennar	1,80,684
5 Venkatasagara tank across the Papagni	90,037
Total ...	4,15,640
Tumkur District.	
6 Borankanava Reservoir	3,32,560
7 Handanahalli tank in Sira	74,806
Total ...	4,07,366
Mysore District.	
8 Sulekere tank in Malavalli	2,03,746
9 Ramaswami channel	74,972
10 Chikkadevarayasagar channel	8,253
11 Rampur channel	4,16,534
12 Hulhalli channel	5,12,158
13 Kalhalli channel	71,034
14 Maddur Ane channel	90,596
15 Devaraya channel	68,548
16 Virjanadi channel	10,281
17 Ramasamudram channel	2,01,585
18 Holsal (Talkad) channel	31,357
Total ...	16,89,064
Hassan District.	
19 Krishnaraj channel	7,471
20 Sriramdever North channel	1,17,069
21 Mandigere channel	59,271
Total ...	1,83,811
Shimoga District.	
22 Sulekere in Channagiri	38,574
Chitaldroog District.	
23 Rakelgere tank and channels	1,68,573
Total A ...	31,82,039
B—Other Original Works—	
Bangalore District	7,09,523
Kolar ditto	11,23,592
Tumkur ditto	10,48,004
Mysore ditto	9,44,487
Hassan ditto	4,50,671
Shimoga ditto	4,53,254
Kadur ditto	5,67,477
Chittaldroog ditto	3,07,168
Total B ...	56,04,176
Grand Total A and B ...	87,86,215

STATEMENT VI

State Investment Account 30th June 1894.

I—Revenue Surplus.

By Balance on 30th June 1894 (*Vide* Statement III)...	Rs. 1,10,38,068	To Investments—		Rs.	Rs.
		1. Government of India Securities	...	60,59,700	
		2. Mysore Railway Loan Debentures	..	5,30,000	65,89,700
		Balance Cash in hand	..	...	44,48,368
Total	Rs. 1,10,38,068	Total	..	...	1,10,38,068

II—Gold Mining.

By consideration for leases granted or transferred ...	£ 27,395¾	To Fully Paid-up Shares—			
		1. The Mysore Wynaad Consolidated Gold Mining Company (Ld).		£ 5,000	
		2. Mysore Nagar Gold Mines (Ld.)	..	£ 7,000	
		3. The Mysore Harnahalli Gold Mining Company.		£ 7,000	
		4. The Kempenkote Gold Field (Ld.)	...	£ 8,395¾	£27,395¾
Total	£ 27,395¾	Total	...	...	£27,395¾

STATEMENT VII

Assets and Liabilities of the State on 31st March 1881 and on 30th June 1894.

On 31st March 1881.

		Rs.	Rs.
Assets—			
(1)	Balance of State Funds ...	... 24,07,438	
(2)	Capital Outlay on State Railway ...	... 25,19,198	
			49,26,636
Liabilities—			
	Famine debt due to the British Government ...	... 80,00,000	
	Net Liabilities	... 30,73,364	

On 30th June 1894.

		Rs.	Rs.
Assets—			
(1)	Balance of State Funds	110,38,068	
(2)	Investment on account of the Railway Loans Repayment Fund	23,20,700	
(3)	Capital Outlay on Mysore-Harihar Railway...	146,75,008	
(4)	Capital Outlay on other Railways ...	39,80,626	
(5)	Unexpended portion of Capital borrowed for Mysore-Harihar Railway (with British Government)	17,07,793	
			337,22,195
Liabilities—			
(1)	Local Railway Loan	20,00,000	
(2)	English Railway Loan	163,82,801	
			183,82,801
	Net Assets	...	153,39,394
Add other Assets—			
(1)	By capital outlay on Original Irrigation works.	Rs. 87,86,215	
(2)	By investment in Joint Stock Companies (shares in Gold Mining Companies)	£ 27,395¾	

STATEMENT VIII

Classified statement of the Public Debt Account as it stood on 30th June 1894.

	Credit Balance.	Debit Balance.	
		Cash.	Investments.
	Rs.	Rs.	Rs
I. A Class Funds—			
1. Railway Loans Repayment ...	23,21,924	...	23,20,700
2. State Insurance	57,081	...	...
3. Private Charities	2,74,200	...	...
4. Miscellaneous—			
(a) European Burial Ground, Seringapatam ... ... Rs. 483			
(b) Yelwal Government Garden... 299			
(c) Lunatic labor 983			
(d) Daria Dowlat Bagh ... 902			
(e) Mahal Garden ... ... —6	2,661	...	...
Total A Class Funds ...	26,55,866	...	23,20,700
II. B Class Funds—			
1. Palace Investments	12,93,500	...	12,93,500
2. Prince Gulam Mahomed's Charities ...	1,66,500	...	1,66,500
3. Maharaja's Scholarship	5,100	...	5,100
4. Empress Girls' School, Tumkur ..	3,300	...	3,300
5. Chamaraj Bahadur	21,603	...	21,500
6. Sivaramaraj Bahadur	9,498	...	8,700
7. District Local Funds	4,11,894	...	...
8. Local Funds General	4,34,048	...	...
9. Village School Funds	2,49,997	...	...
10. District Irrigation Cess Fund ...	2,96,613	...	...
11. Municipal Funds	2,57,107	...	...
12. Medical Stores, Local Fund Dispensaries...	9,725	...	...
13. Muzrai Surplus and Temple Funds ...	2,91,049	...	1,45,700
14. Gumbaz Fund	17,000	1,722	17,000
15. Military—			
(a) Silledar Stable Fund ...	1,028	...	...
(b) Chanda	36,874	...	...
(c) Barr Lines Repair Fund ...	2,045	...	...
(d) Manure Fund	105	...	...
(e) Stallion Fund	1,966	...	...
(f) Cloth Surplus Fund	7,583	...	...
(g) Equipment Account	...	69,506	...
16. Sayer, &c., collections payable to Inamdars.	26,222	..	...
17. Private Estates under Government management.	19,474	...	...
Total B Class Funds ...	35,62,231	71,228	16,61,300
III. Deposits—			
1. Revenue Deposits	8,86,960	..	...
2. Judicial Deposits	1,05,600	...	...
3. Mysore Government Savings Bank Deposits.	28,43,522	...	...
4. Mysore Town Improvement Deposits ...	15,230	...	...
5. Palace Deposits	13,064	...	...
Total Deposits ...	38,64,376	...	...
IV. Credits transferable to Revenue Receipts—			
1. Contributions received for new irrigation.	1,14,902	...	...
2. Proceeds of grass cultivation, Cubbon Park.	1,634	...	...
Total Credits transferable to Rev. Receipts ...	1,16,536	...	...

STATEMENT VIII

Public Debt Account—*concluded.*

	Credit Balance	Debit Balance	
		Cash	Investments
	Rs.	Rs.	Rs.
V. Advances as per Statement VIII A ...	...	9,55,102	...
VI. Loans as per Statement VIII B ...	...	8,58,012	...
VII. Mysore Artware Account	161	2,876	...
VIII. Suspense—			
Public Works Department	1,64,933	...	...
Railway	...	2,51,692	...
Sanitary	3,114	...	...
Total Suspense ...	1,68,047	2,51,692	...
IX. Royalty Account with Messrs Coutts and Co. ...	13,480	...	...
X. Remittances—			
1. Departmental—			
Public Works Department ...	3,15,017	...	...
Sanitary	21,091	...	...
Railway	13,290	...	...
Revenue Survey	2,711	...	...
Forest	13,991	...	...
Palace Muzrai	7,823	...	...
2. Local—			
Remittances between District and Taluk Treasuries.	97,165	...	...
Remittances between District and Huzur Treasuries.	...	2,76,688	...
3. P. W. Transfer Receipts, Supply Bills, &c.	1,14,381	430	...
Total Remittances ...	5,85,469	2,77,118	...
XI. Account with Her Majesty's Treasury ...	82,990	...	...
Total Public Debt Account ...	110,49,156	24,16,028	39,82,000
Net Credit Balance ...	46,51,128	...	...

Statement VIII A

Advances.

No.	Particulars	Debit Balance on 30th June 1894.	Amount since adjusted.
		Rs.	Rs.
1	Permanent advance	22,204	...
2	*Working Advances under monthly adjustment.*		
	(*a*) Forest working charges	96,629	...
	(*b*) Jail manufacture	2,163	...
	(*c*) Supply of liquor by Messrs. Parry & Co.	22,994	...
	(*d*) Kheddah working charges	26,210	...
3	*Advances for Public Works by Civil Officers under adjustment on completion bills.*		
	(*a*) Relief works	97,119	40,583
	(*b*) Muzrai works, Temples, &c.	56,825	620
	(*c*) Minor works	14,614	756
4	Removal of houses and other improvements in the Mysore Fort ...	69,725	...
5	Improvement and extension of Mysore City	42,836	...
6	Ditto ditto Bangalore City	53,668	...
7	Ditto ditto Yedatore Town	7,165	...
8	Survey Boundary mark charges	25,387	...
9	Takavi advances	12,606	...
10	Silos	104	...
11	Reception of important personages	21,713	5,051
12	Entertainment of Native guests during Dassera	1,164	827
13	Entertainment of guests during Races	1,500	1,500
14	Viceroy's visit to Kakenkote Khedda camp	2,500	2,500
15	Viceroy's visit to Mysore	36,658	36,658
16	His Highness' visit to Khedda and presents to Khedda officials ...	3,600	3,600
17	H. H. the Maharaja's tour outside the Province	73,725	57,103
18	Ditto Provincial tour	19,290	16,136
19	Chicago Exhibition	18,079	18,079
20	Clothing for Imperial Service Troops	11,328	11,328
21	Acquisition of lands and houses for public purposes	26,505	13,609
22	Purchase of securities for the Muzrai Department	67,995	67,995
23	Purchase of books and journals	4,178	4,178
24	Palace on account of Khillats and Decorations for investiture of titles	27,959	...
25	Departmental advances	19,422	9,854
26	Miscellaneous advances: (a) Under Chief Secretary's orders ...	30,055	20,591
	(b) Under Deputy Commissioners' orders...	45,254	22,252
27	Balance at Presidency Banks	8,959	8,959
28	Cash Balance with (a) Revenue Survey Department ... 977	...	...
	(b) Artware Department ... 986	...	...
	(c) Palace Muzrai Department ... 8,206	...	...
		10,169	...
29	Suspense—Credits under adjustment	—25,200	...
	Total Advances ...	9,55,102	3,42,179

STATEMENT VIII-B

Loans Outstanding on 30th June 1894.

To whom paid.	Rate of interest.	Balance on 30th June 1894.
A—Loans for Relief of Encumbered Inamdars.	Per cent.	Rs.
1. Basappaji Urs	...	—1,445
2. Agrahar Nanjaraj Urs and his brother Devaraj Urs	...	7,794
3. Ditto ditto ditto	5	36,000
4. Venkat Subbammanni, widow of Nanjaraj Urs	5	16,000
5. Regimentdar Lakshman Rao	5	14,296
6. Sivansamudram Jahaghirdar	5	25,806
7. Musahib Rama Rao	5	21,552
8. Tippaiya's family—Sirnivas Rao and Venkatesaiya ...	5	6,336
9. Ditto—Sirnivas Rao and Kesavaiya	5	2,943
Total ...		1,29,282
B—Encouragement of Local Industry.		
1. (*a*) Mysore Maharaja's Spinning and Manufacturing Company, Ld.	6 and 5	2,15,900
(*b*) Shares in ditto ditto		50,000
2. (*a*) Bangalore Woollen & Cotton Mills Company, Ld.—(Debentures)	6	50,000
(*b*) Shares in ditto ditto		15,100
3. For new Weavers' village, Mysore City—to Sahukar Chik Viranna..		47,660
4. Syad Amir Alli—for Husseini Coffee Peelers—		
Out of the amount paid in September 1892 ... 710		
Ditto in April 1893 ... 3,500	...	5,275
Ditto in July 1893 ... 565		
Ditto in Sep. 1893 ... 500		
Total ...		3,83,935
C—House Building Loans.		
1. Mr. C. M. Leonard	4	4,200
2. Bangalore District	...	17,268
3. Tumkur ditto	...	2,280
4. Mysore ditto	...	9,258
5. Kadur ditto	...	7
6. Chitaldroog ditto	...	1,500
Total ...		34,513
D—Land Improvement Loans.		
1. Mayasamudra Ramaiengar	5	2,000
2. Jodidar Krishnasastri	6¼	136
3. Venkataramaiya	...	17
4. Nanjundappa, Maddagiri	...	280
5. Nanjundaiya, Nanjangud	...	100
6. Saguvali kattes—incomplete	...	17,124
7. Ditto completed	...	18,478
8. Irrigation wells—incomplete	...	1,77,824
9. Ditto completed	...	57,206
Total ...		2,73,165
E—Famine Loans.		
To Weavers—		
Bangalore District 4,182 14 11		
Kolar ditto 277 12 7		
Tumkur ditto 294 4 0		
Mysore ditto 4,761 8 0	...	9,677
Chitaldroog ditto 160 0 0		
Total ... 9,676 7 6		

Statement VIII B.

Loans Outstanding on 30th June 1894—*concluded.*

	To whom paid.	Rate of interest.	Balance on 30th June 1894.
		Per cent.	Rs.
	F—Municipal Loans.		
1.	Mysore Municipality	...	6,000
2.	Closepet ditto	4	614
3.	Water-supply to Channapatna	4	9
4.	Filling up pits in Shimoga	4	409
5.	Sanitary improvement, Chitaldroog Town	4	416
6.	Ditto Davangere	4	808
7.	For roads, Holalkere	4	173
8.	For sanition, Nanjangud Taluk	4	2,903
9.	Ditto Yedatore	4	1,217
	Total ...		12,549
	G—Other Loans.		
1.	Bishop Cotton's Schools and College	4	10,716 4,000
2.	Lingal Naik, Pallegar, Chitaldroog	...	175
	Total ...		14,891
	Grand Total ...		8,58,012

Statement IX

Cash Balance and Securities on 30th June 1894 and 28th February 1895.

I—Cash.	On 30th June 1894.	On 28th February 1895.
	Rs.	Rs.
In Government Treasuries	29,38,278	53,59,980
In Madras Bank as Current Deposits ..	61,61,218	12,80,768
Total I Cash ...	90,99,496	66,40,748

II—Govt. of India Pro-Notes and Mysore Ry. Loan Debentures.	On 30th June 1894.			On 28th February 1895.		
	Govt. of India Pro-Notes.	Mysore Ry. Loan Debentures.	Total.	Govt. of India Pro-Notes.	Mysore Ry. Loan Debentures.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—State Surplus Revenue	60,59,700	5,30,000	65,89,700	84,02,900	5,48,000	89,50,900
B—Funds included in Public Debt Account.						
1. Railway Loans Repayment ...	23,20,700	....	23,20,700	23,87,700	...	23,87,700
2. Personal Estate of H. H. the Maharaja.	9,99,000	2,94,500	12,93,500	9,99,000	2,94,50	12,93,500
3. Muzrai Institutions	96,500	49,200	1,45,700	1,61,500	49,200	: ,10,700
4. Prince Gulam Mahomed's Charity Fund	1,66,500	....	1.66,500	1,66,500	...	1,66,500
5. Gumbaz Fund	17,000	...	17,000	17,000	...	17,000
6. Empress Girls' School Fund (Tumkur)	3,300	...	3,300	3,300	...	3,300
7. Maharaja's Scholarship Fund ...	5,100	...	5,100	5,100	...	5,100
8. Village School Fund	...	...	...	2,12,200	...	2,12,200
9. Chamraj Bahadur's Estate Fund ...	21,500	...	21,500	21,500	...	21,500
10. Sivaramraj Bahadur's do ...	8,700	...	8,700	7,400	...	7,400
Total B ...	36,38,300	3,43,700	39,82,000	39,81,200	3,43,700	43,24,900
C—Securities deposited by Contractors and Officials.						
1. By Messrs. Parry and Co. for Arrack Contract.	30,000	...	30,000	30,000	...	30,000
2. By Seshachella Mudliar for Toddy Contract, Mysore District.	6,500	1,500	8,000	6,500	1,500	8,000
3. By Boganna and Maiganda Deva Mudliar for Ganja Contract.	4,000	5,000	9,000	4,000	5,000	9,000
4. By Ramanna for Toddy Contract, Mysore District.	4,000	500	4,500	4,000	500	4,500
5. By Chikka Virauna for ditto ...	4,000	...	4,000	4,000	..	4,000
6. By Sleeper Contractor, Kadur District	...	2,000	2,000	...	2,000	2,000
7. By District and Sessions Judge Nandidroog Division, on account of Haneefa Bee, lunatic.	...	11,000	11,000	...	...	...
8. By Officials	20,100	26,000	46,100	20,100	26,000	46,100
Total C ...	68,600	46,000	1,14,600	68,600	35,000	1,03,600
Grand Total II (A, B, and C) ...	97,66,600	9,19,700	106,86,300	124,52,700	9,26,700	133,79,400

III—Investments in Joint Stock Companies.	On 30th June 1894.	On 28th Feb. 1895.
A—State Funds.		
(a) *Indian Currency.*		
	Rs.	Rs.
1. Shares in Maharaja's Spinning Co., Ld.	50,000	37,500
2. Shares in the Bangalore Woolen and Cotton Mills Co., Limited	15,100	15,100
3. Debentures in ditto ditto	50,000	50,000
Total ...	1,15,100	1,02,600
(b) *Sterling.*		
	Fully Paid-up Shares.	£	£
1. Mysore-Wynaad Consolidated Gold Mining Co., Limited ...	5,000 of £ 1	5,000	5,000
2. Mysore-Nagar Gold Mines Ld.	7,000 of £ 1	7,000	7,000
3. Mysore-Haranahalli Gold Mining Co.	7,000 of £ 1	7,000	7,000
4. Kempinkote Gold Field Ld.	33,583 of s. 5	8,395¾	8,395¾*
Total £ ...		27,395¾	27,395¾
B—Personal Estate of His Highness the Maharaja.			
(b) *Sterling.*	Partly Paid-up Shares		
1. Kempinkote Gold Field Limited	16,000 of 3½ s. paid up out of 5 s.	...	2,800*
Total *Sterling* A (b) & B (b) ...		...	£ 30,195¾

Under renewal of certificate through Messrs Coutts & Co.

APPENDIX A.

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial—dated 29th February 1892.

No. 13663-4—752, DATED BANGALORE, 29TH FEBRUARY 1892.

ORDER.—The Government have had under their consideration, for some time past, the desirability of somewhat altering the existing arrangements in regard to the Huzur Treasury of the State.

2. The Khazana Bakshi has hitherto filled two functions—namely, those of a Treasurer and a Treasury Officer. He is an officer of status among the Darbar Officers on the Head-quarters Staff, and while recognizing it as necessary that he should always occupy this position, the Government are of opinion that he should be the Treasury Officer of the State Huzur Treasury, and that there should be under him a Treasurer, whose status should be superior to that of Treasurers in the subordinate District Treasuries.

3. The Government accordingly resolve as follows:—

(1) Mr. Virasawmi Mudaliar, the Khazana Bakshi, to be appointed Treasury Officer of the Huzur Treasury, his salary being raised to Rs. 500 per mensem. This order to have effect from the date on which Mr. Virasawmi Mudaliar relieved Mr. Srinivasacharlu of the charge of the Huzur Treasury.

(2) Mr. T. Rayalu Chetty to be appointed as Huzur Treasurer on Rs. 100 rising to Rs. 175 per mensem by annual increments of Rs. 15. He should give security for Rs. 20,000. This order to have effect from the date on which he assumed the duties of the Huzur Treasurer.

(3) The appointment of the Sheristadar of the Huzur Treasury should be abolished, the present incumbent of the office now on leave being allowed to retire.

(4) The duties of the Khazana Bakshi, as Treasury Officer, and of the Huzur Treasurer, as Treasurer, should be regulated by the rules of the Account Code.

(5) The Huzur Treasury to be subordinate to the Comptroller as other Treasuries under the rules in force. The Comptroller is responsible for seeing that the duties of this Treasury are regularly conducted in accordance with the rules, and for bringing to notice any irregularities therein.

(6) Mr. Eagles, Assistant Comptroller, to continue to perform all the duties of the Comptroller, until a separate officer is appointed as Comptroller.

(7) The Bangalore Branch of the Madras Bank to be regarded virtually as the State Reserve Treasury. As a rule, no more than Rs. 50,000 in cash or currency notes should be allowed to be kept in the Huzur Treasury, an exception to this rule being allowed only on account of small coins in course of being supplied to subordinate Treasuries or on account of remittances from, or supplies to, such Treasuries, and special care being always taken in all such exceptional cases to ensure that the Huzur Treasury balance is reduced as quickly as possible to the normal sanctioned figure of Rs. 50,000.

(8) All Government of India securities, on whatsoever account, to be deposited in the Madras Bank for safe custody. Mysore Government Debentures should be deposited in the Huzur Treasury in a separate chest under the joint lock of the Comptroller and Khazana Bakshi. The Comptroller is authorized to draw interest on such Debentures standing in the name of the Dewan.

(9) Landed property forming part of the security given by the Huzur Treasurer should be secured in favor of the Dewan for the time being, by registered deeds.

(10) On the first working day in every month, the Huzur Treasury should be inspected by an Officer deputed by the Dewan. This Officer should submit to the Dewan his Inspection report in the prescribed form. In the absence of such special deputation by the Dewan, the inspection shall be done and be duly reported by the Comptroller.

(11) Eventually the whole of the Stamp Department should devolve upon the Khazana Bakshi. But, pending the issue of rules upon the subject, the present arrangement, under which the Comptroller is the Superintendent and the Khazana Bakshi is the Deputy Superintendent, will continue in force.

(12) In regard to the manner in which the account of the Dewan of Mysore with the Madras Bank (both the Bangalore Branch and the Madras Head Office), as well as with Messrs. Coutts & Co., London, is to be operated upon for State purposes, the subjoined Rules are issued for the guidance of all concerned.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller.
The Treasury Officer of the State Huzur Treasury, Bangalore.

The following Rules for operating on the Dewan's Account with the Bank of Madras, and with Messrs. Coutts and Co., London, have been sanctioned by His Highness the Maharaja's Government.

I—Deposits in the Bangalore Branch of the Bank of Madras.

(1) All credits are to be made as at present, the Bank being competent to receive moneys paid by whomsoever to the credit of the Dewan's Deposit Account.

(2) Moneys should be withdrawn from the Branch Bank at Bangalore, only by cheques signed by the Comptroller and countersigned by the Khazana Bakshi. They shall be competent so to withdraw, by means of cheques, specie to any amount (*a*) for the use of the Huzur and other Treasuries within the State, in either which case, the specie shall be brought into the Huzur Treasury in the first instance, or (*b*) for payment into the Resident's Treasury at Bangalore, in which case, the specie shall be paid into the Resident's Treasury.

(3) For all other withdrawals from the Branch Bank at Bangalore, the Comptroller and the Khazana Bakshi are authorized to draw cheques up to a limit of Rs. 10,000 in any one week from a Monday to the following Saturday (both days inclusive). No cheques shall be issued beyond the above mentioned limit without the written sanction of the Dewan recorded upon such cheques.

(4) The purpose for which a cheque is drawn should be specified in the advice given to the Bank. Printed advice in the form (No. I) appended should be used with serial numbers and counterfoils, the duplicate counterfoils being submitted to the Dewan for information, from time to time as issued.

(5) The Madras Bank have kindly consented to have the Pass Book written up and returned to the Comptroller once every week, and at the same time to send to the Dewan an extract of the same, weekly, showing the balance on hand. The Khazana Bakshi should also submit to the Dewan, weekly, the balance according to the Treasury Cash Register, together with explanation of the difference, if any, between the Branch Bank Pass Book and Treasury Cash Register.

II—The Dewan's Account with the Madras Head Office of the Bank of Madras.

(1) Requisitions for withdrawing money from this account shall always be by means of printed letter in the appended form (No. II), the duplicate counterfoils of which should be submitted to the Dewan, from time to time as issued.

(2) Transfers from this account to the credit of the Dewan's account at the Branch Madras Bank at Bangalore may be made to any extent upon the requisitions signed by the Comptroller.

(3) In all other cases, the requisitions shall be signed by the Comptroller and Khazana Bakshi, and when a limit of Rs. 10,000 is exceeded in any one week from a Monday to the following Saturday (both inclusive), the requisitions concerning such excess shall also bear the Dewan's sanction in writing.

(4) When any requisition is for payment of a bill at the Head Office of the Bank, such bill duly passed for such payment shall be attached in original to such requisition.

(5) In every case, the purpose for which a requisition is made shall be specified in the margin of the same.

(6) The Madras Bank have kindly consented to send to the Comptroller a monthly statement of account, which will be submitted to the Dewan for inspection monthly.

III—Mysore Royalty Account with Messrs Coutts & Co.

(1) The fixed periodical payments now in force will continue. A list of the same should be furnished to the Dewan, and additions to it will be under the Dewan's sanction in writing.

(2) On the requisitions of Heads of Government Departments, the Comptroller is authorized, by means of requisitions, to instruct Messrs. Coutts & Co., London, to make payments up to a total limit of £500 in any one week ending with a mail day. Requisitions for payments in excess of this weekly limit will bear the Dewan's sanction in writing.

(3) The requisitions should be in printed form (No. III,) and the duplicate counterfoils of them should be submitted to the Dewan on the day following each mail day.

(4) The quarterly accounts received from Messrs. Coutts & Co., London, should be submitted in original for the Dewan's inspection with Comptroller's explanations and the original register kept in the Comptroller's Office.

K. SHESHADRI IYER,
Dewan of Mysore.

OFFICE OF THE DEWAN OF MYSORE.
Dated, Bangalore, 29th February 1892.

Form No. 1.

COUNTERFOIL OF ADVICE.

List of Cheques drawn on the Bank of Madras, Bangalore.

Serial No. on Cheque

Printed ditto

Date of ditto

Amount ditto

To whom payable

On what account

Comptroller,
Mysore Govt.

Bakshi.

No.

Dated 189

Form No. 1

ADVICE LIST No.

To—THE AGENT. BANK OF MADRAS, BANGALORE.

SIR,

I beg to advise having to-day issued upon you the under-noted Cheques amounting to Rupees.

Bangalore;
The 189

Bakshi,
Huzur Treasury.

Comptroller
Mysore Govt.

Numbers.		To whom payable.	On what account.	Amount.			Requisition on which issued.
Serial.	Printed on Cheques.			Rs.	A.	P.	

To be entered in words.

Form No. 1.

For submission to the Dewan.
Duplicate of Counterfoil of Advice.

List of Cheques drawn on the Bank of Madras, Bangalore.

Serial No. on Cheque

Printed ditto

Date of ditto

Amount ditto

To whom payable

On what account

Comptroller,
Mysore Govt.

Bakshi.

No.

Dated 189

Form No. 2

Counterfoil of Letter of Requisition sent to the Bank of Madras, Madras.

No. of the letter.

Date of the requisiti

Amount.

For what account, and, if in payment of any bills passed for payment at the Madras Bank, Madras, the particulars of such bill, which is attached in original to the requisition.

Name of payee.

Place of payment.

Comptroller.

Remarks	Place of payment	Amount. A. P.	On what account and upon what authority.	Name of party to whom payment is to be made.

Form No. 2

Office of the Comptroller, Mysore Govt.

Bangalore, 189

No.

From

The Comptroller, Mysore Government.

To

The Secretary and Treasurer
Bank of Madras,
Madras.

Sir

I have the honor to request that you will be so good as to make the payments noted in the margin, on application, and debit the same to the Dewan's account with the Bank of Madras.

I have the honor to be,

Sir

Your most obedient servant,

Comptroller.

Khazana Bakshi:

Form No. 2

For submission to the Dewan.

Duplicate of the Counterfoil of Letter of Requisition sent to the Bank of Madras, Madras.

No. of the letter.

Date of the requisition.

Amount.

For what account, and, if in payment of any bills passed for payment at the Madras Bank, Madras, the particulars of such bill, which is attached in original to the requisition.

Name of payee

Place of payment.

Comptroller.

Form No. 3.

Counterfoil of Requisition on
Messrs. Coutts & Co.
59, Strand, London. W. C.

Serial No. of requisition.

Date of do

Amount to be paid.

Name of payee

On what account.

Upon what authority

Comptroller.

BANGALORE,

The 189

Remarks,	Amount. £.	s.	d.	On what account and upon what authority.	Name of party to whom payment is to be made.

Form No. 3.

OFFICE OF THE COMPTROLLER,

MYSORE GOVERNMENT,

Bángaloré, 189

From

The Comptroller,
Mysore Government,

To

Messrs. Coutts & Co.,
Bankers, 59, Strand,
London, W. C.

Gentlemen,

I have the honor to request that you will be so good as to make the payments noted in the margin, on application, and debit the same to the Mysore Government Royalty account with you.

I have the honor to be,

Gentlemen,

Your most obedient servant,

Comptroller.

Form No. 3.

For submission to the Dewan.

Duplicate of Counterfoil of Requisition on Messrs. Coutts & Co., 59, Strand, London, W. C.

Serial No. of requisition.

Date of letter.

Amount to be paid.

To whom.

On what account.

Upon what authority.

Comptroller.

BANGALORE

The 189

APPENDIX B.

Proceedings of the Government of His Highness the Maharaja of Mysore, dated 25th April 1894.

READ :—

Government Proceedings No. 1575—122, dated 9th May 1891, regarding the interest to be paid by the Madras Bank on the Deposit Account opened by the Mysore Government with the Bangalore Branch of the said Bank.

READ ALSO :—

Letter dated 22nd March 1894, from the Agent, Bank of Madrās, Bangalore, to the Comptroller to the Government of Mysore :—

With reference to the proposed alteration in the agreement this Bank has with the Mysore Government, I now enclose a copy of the proposed new agreement, and as I understand the Dewan is now in Bangalore, we might meet and have the question settled.

Please return the copy of the proposed agreement after perusal.

(Enclosure to the above letter.)

MYSORE ACCOUNT.

The following is the arrangement now sanctioned :—

The rates of interest to be, from 1st July to 31st December ... ... 2 per cent.

From 1st January to 30th June, the minimum to be 2 per cent, but the rate to vary with the Bank's published minimum rate charged for loans against Government Paper as follows :—

Bank's rate, 4 per cent.			Interest 2½ per cent.		
Do	5	do	Do	3½	do
Do	6	do	Do	5	do
Do	7	do and upwards.	Do	6	do

The Mysore Government undertaking to pay into credit of their account the whole of their available balances and not to draw for ordinary requirements between 1st March and 30th September more than five lakhs in any one month and between 1st October and 28th February more than eight lakhs in any one month, in addition to such amounts as may be required for payment to the Government of India on 31st January and 31st March. Drawings for special requirements, such as purchase of Government Paper, &c., to be arranged for beforehand with reasonable notice.

This arrangement to be terminable on 30th June or 31st December in any year by six months' previous notice on either side.

The amounts payable to the Government of India are Rs. 12,25,000 on 31st January and a similar amount on 31st March.

No. 18255—G. 4009, DATED BANGALORE, 25TH APRIL 1894.

ORDER THEREON.—In supersession of the orders contained in Proceedings No. 1575—122, dated 9th May 1891, the Government of His Highness the Maharaja are pleased to approve of the revised agreement with the Madras Bank, Bangalore, forwarded by the Agent with his letter to the Comptroller read above.

L. ANANTASAMI RAO,
Under-Secretary.

To—The Comptroller to the Government of Mysore (returning the letter addressed to him by the Agent, Madras Bank, Bangalore, with its enclosure).

Gen. 30.]

5

GOVERNMENT OF MYSORE

OFFICE OF THE
15883.
21 MAY 1895
G 5896
DEWAN OF MYSORE.

Submitted
8/6
I am sorry this was
useless & duplication
2 clerks
11/6

From
Section G 4:7
File No 10-94
Serial No 3
To

The Comptroller, Mysore Govt.

Submitted to the
Dewan for orders
as to whether an
errata may be
printed and dis-
-culated as
suggested by
11-6-95-

The Chief Secretary to the
Government ~~Dewan~~ of Mysore.

Dated 20th
Despatched 21st May 1895
Received

~~Ir~~. F. No. 6713

SUBJECT MATTER.

Suggesting ~~that~~ an
Erratum may be print-
ed and Circulated
to the Officers to whom
the Memorandum of
the Mysore Finances
was circulated to read
"S" for "W" in the
Entry

G 21-5-95

It is not necessary
to correct it in
manuscript in
the copies in Stock
at Bd. Offs

18/6/95
and write to
1st Asst Regt
as per draft
appended

× copies in Bk. Room corrected 18/6

Correct accordingly
& write to
the Secretary
Revenue
20/6/95

The copy in this file has been corrected. S.B.

C R
20/6/95-

Refer Patrick
22/5 - Regard references shewn
to whom the printed Memoran-
was sent Bd Offs Patrick

6

No. 6713

COMPTROLLER'S OFFICE 20 MAY 95 MYSORE

OFFICE OF THE COMPTROLLER, MYSORE, GOVT.

Bangalore, 20th/21 May 1895

E. R. SUBROYER, Esq.,
Comptroller to Mysore Govt.

To

Government
The Chief Secretary to the ~~Dewan~~ of Mysore.
Finance Department

SIR,

With reference to your docket No. 20771/5464 dated 17th May 1895 I have the honor to state that the words "P. W. Transfer Receipts Supply bills &c" in line under X Remittances in statement VIII of the printed Memorandum of the Mysore Finances from 1881-82 to 1893-94 is a misprint. It should be "P. S. Transfer Receipts Supply bills &c". An errata may be printed and circulated to the Officers to whom the memorandum was circulated.

"S"

"S" for "W" in the entry in question.

7.

I have the honor to be
Sir
Your Most Obedient Servant
W. Eagles
Jr Comptroller

Financial Dept

To Cash Rect.

8

Lr 24086
R 3495

GOVERNMENT OF MYSORE

18 June 95

Sir

I am directed to inform you that the Memo. on the Mysore Finances, forwarded to the Resident with the Dewans letter No. 27 of 30 March 95 there is a small misprint at p. 20, in the 5th line from the bottom.

"P.W Transfer Receipts"

Should be "P. S. Transfer Receipts i.e. Public Service ones.

The error is not of much Consequence but it is perhaps as well to Correct it in your Office Copies in your Office.

I have &c

Section C-7
File No 10-94
Serial No 4